IN THE HIGH COURT OF JUDICATURE
ANDHRA PRADESH
AT HYDERABAD

THE HON'BLE MR JUSTICE J.CHELAMESWAR
and
THE HON'BLE MR JUSTICE D.APPA RAO

WP No. 18492 of 2006

Dated: 25th September 2006.

Between:
M/s. Detergent India Limited,
Kodur, Kadapa District rep. By
Its Junior Executive – Accounts
Sri V.Ramakrishnan .. Petitioner

And

The Assistant Commissioner (CT),
LTU, Chittoor Division, Chittoor
And others .. Respondents

ORAL ORDER: (per JC,J)

The petitioner is a limited company, a registered dealer on the rolls of the 1st respondent under the APGST Act engaged in the business of manufacture of detergents etc. The petitioner's business premises was inspected on 22.5.2002 and on such inspection, the 1st respondent took a view that the petitioner is liable to pay tax on the sale consideration received by the buyer from the petitioner and passed a provisional assessment order dated 21.10.2002. Aggrieved by the same, the petitioner carried the matter in appeal before the 2nd respondent unsuccessfully. The appeal of the petitioner was dismissed by the 2nd respondent. In the meanwhile, a final assessment of the petitioner's liability came to be made by the 1st respondent

determining the tax liability of the petitioner at Rs. 23,56,965/-. Aggrieved by the same, the petitioner carried the matter in appeal to the 2nd respondent once again unsuccessfully. The 2nd respondent by his order dated 16.12.2005 dismissed the appeal. The petitioner carried the matter in a further appeal to the Sales Tax Appellate Tribunal. In view of the pendency of the appeal, the petitioner sought stay of the recovery of the disputed tax. The 3rd respondent by his order dated 19.7.2006 rejected the application for stay made by the petitioner. Hence, the present writ petition with the prayer as follows :

> "For the reasons stated in the accompanying affidavit, it is prayed that the Hon'ble Court may be pleased to issue a Writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref. No. LIII(3)/545/2006 dated 19.7.2006 and also restrain the 1st respondent from taking any coercive steps for recovery of the balance disputed tax of Rs.10,43,198/- for the assessment year 2001-2002 out of total disputed tax of Rs. 23,56, 965/- pending disposal of the appeal in T.A (AR) No. 771 of 2006 before the Sales Tax Appellate Tribunal, Hyderabad and pass such other order or orders as the Hon'ble Court may deem fit and proper in the circumstances of the case."

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the matter can be disposed of at this stage directing the respondents not to take any coercive steps for the recovery of the tax due from the petitioner pursuant to the final assessment order dated 28.6.2004 on condition the petitioner pays 50% of the tax pursuant to the above mentioned assessment order. While computing the above mentioned amount of 50%, the amount of tax if any paid

with reference to the above mentioned assessment, the same shall be given credit to. The writ petition is accordingly disposed of.

(J.CHELAMESWAR, J)

(D.APPA RAO,J)

25th September, 2006.

Knk